

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re Terrorist Attacks on September 11, 2001	03 MDL 1570 (RCC) ECF Case
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This document relates to:

Federal Insurance Co. v. al Qaida, 03 CV 06978 (RCC)

**RULE 7.1 DISCLOSURE OF INTERESTED PARTIES TO PLAINTIFFS'
SUPPLEMENTAL PLEADING IDENTIFYING ADDITIONAL PLAINTIFFS
PURSUANT TO F.R.C.P. 15(d) AND PARAGRAPH 12 OF
CASE MANAGEMENT ORDER NO. 2**

I, Elliott R. Feldman, Esquire, attorney for the above-captioned plaintiffs, having identified additional plaintiffs pursuant to Federal Rule of Civil Procedure 15(d) and Paragraph 12 of Case Management Order No. 2 in the above-referenced action hereby aver as follows:

1. Plaintiffs AIU Insurance Company, American Global Insurance Company, American Home Assurance Company, American Home Assurance Company (Canada), American International Specialty Lines Insurance Company, Birmingham Fire Insurance Company of Pennsylvania, China American Insurance Company, Commerce and Industry Insurance Company, Commerce and Industry Insurance Company of Canada, Granite State Insurance Company, Illinois National Insurance Company, Insurance Company of the State of Pennsylvania, Lexington Insurance Company, National Union Fire Insurance Company of Pittsburgh, Pennsylvania and New Hampshire Insurance Company are members of the American International Group. A copy of the corporate tree for American International Group from 2003 Best's Insurance Reports – Property/Casualty is attached hereto as Exhibit "A."

2. TIG Insurance Company is a member of TIG Holdings, Inc. A copy of the corporate tree for TIG Holdings from corporateaffiliations.com is attached hereto as Exhibit "B."

3. Plaintiffs ACE American Insurance Company, ACE Capital V Ltd for itself and as representative of all subscribing underwriters for ACE Global Markets Syndicate 2488, ACE Bermuda Insurance Ltd, ACE INA (Canada), ACE Indemnity Insurance Company, ACE Insurance SA-NV, ACE Property & Casualty Insurance Company, Atlantic Employers Insurance Company, Bankers Standard Insurance Company, Indemnity Insurance Company of North America, Insurance Company of North America, Westchester Fire Insurance Company and Westchester Surplus Lines Insurance Company are members of ACE INA Group. A copy of the corporate tree for ACE INA Group from 2003 Best's Insurance Reports – Property/Casualty is attached hereto as Exhibit "C."

4. Woburn Insurance Ltd. is a captive insurance company, wholly owned by Viacom Inc.

Dated: September 10, 2004

Respectfully submitted,

COZEN O'CONNOR

By: _____/s/

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EXHIBIT A

institutional, retail and direct investment fund asset management on a global basis as well as real estate investment management.

On January 1, 1999, American International Group acquired SunAmerica Inc. The SunAmerica companies are among the largest U.S. issuers of tax-deferred fixed and variable annuities and guaranteed investment contracts, with strong brand identification and distribution capabilities. The transaction enhanced AIG's earnings and growth prospects in this important market, where it had historically not been well represented, providing growth opportunities both domestically and abroad. SunAmerica continues to operate autonomously retaining key management and separate corporate offices. The transaction was accounted for as a pooling of interests which imposed no material financial impact to the insurance group, except for the assumption of an additional \$1.1 billion in long term debt obligations.

On November 22, 2000, American International Group Inc. completed the acquisition of HSB Group, Inc. in a stock transaction valued at approximately \$1.2 billion. The acquisition was accounted for as a purchase transaction. The acquisition included HSB Group's subsidiary Hartford Steam Boiler Inspection and Insurance Company, which provides specialty insurance coverages that complement AIG's specialty insurance operations for its large commercial and industrial clients. Hartford Steam Boiler was the largest insurance company in the US providing these specialty property coverages. Hartford Steam Boiler operate as a stand-alone company retaining its management team. As a part of AIG, Hartford Steam Boiler has access to AIG's financial strength, global network and worldwide relationships, creating new marketing opportunities for its products.

On August 29, 2001, American General Corporation (AGC), was acquired by AIG. In connection with this acquisition, AIG issued approximately 290 million shares of its common stock in exchange for all outstanding common stock of AGC. The acquisition was accounted for as a pooling of interests. The acquisition of American General further enhanced AIG's life product offerings along with retirement savings and investment products in the US and abroad. Following this transaction, AIG is the second largest life insurer in the US.

A.M. Best assigns three domestic primary property/casualty ratings to AIG operations. The first rating applies to AIG's primary domestic commercial lines pool, which is led by National Union Fire Insurance Company of Pittsburgh, Pa. and includes its ten pool member affiliates plus several group member affiliates. The second rating applies to the eight member personal lines pool, established in 1997 and led by American International Insurance Company. The third rating applies to the Lexington Insurance Pool, the nation's largest excess and surplus lines underwriter, and is based on the performance of its three member pool.

CORPORATE STRUCTURE

AMB	COMPANY NAME	DOMICILE	% OWN
58702	American Intern Group Inc	DE	
11984	AIG Global Trade & Pol. Risk	NJ	100.00
06809	AIG Life Insurance Company	DE	100.00
66835	AIG Life Insurance Co Canada	Canada	100.00
06073	AIG Life Insurance Co of PR	PR	100.00
85459	AIG Star Life Insurance Co Ltd	Japan	100.00
02389	AIU Insurance Company	NY	52.00
58006	American General Corporation	TX	100.00
09199	AGC Life Insurance Company	MO	100.00
07235	AIG Annuity Insurance Company	TX	100.00
06015	All American Life Ins Co	IL	100.00
02103	American General Property Ins	TN	51.85
04308	American General Prop Ins FL	FL	100.00
06788	American General Life & Accident	TN	100.00
06058	American General Life Ins Co	TX	100.00
06898	American Genl Life Ins Co NY	NY	100.00
07208	Variable Annuity Life Ins Co	TX	100.00
06430	Franklin Life Ins Co	IL	100.00
09061	American Franklin Life Ins	IL	100.00
06836	North Central Life Ins Co	MN	100.00
06859	Old Line Life Ins Co of Amer	WI	100.00
07192	United States Life Ins of NY	NY	100.00
50385	American General Finance Inc	IN	100.00
50386	American General Finance Corp	IN	100.00
50387	American General Finance Group	DE	100.00
50388	American General Fin Serv Inc	DE	100.00
06703	Merit Life Insurance Co	IN	100.00
09542	National L & A Ins Co	TX	100.00
03222	Yosemite Insurance Company	IN	100.00
10687	American General Indemnity Co	NE	100.00
07024	American General Life of PA	PA	100.00
58114	USLIFE Corporation	DE	100.00
06989	American General Assurance Co	IL	100.00
58108	USLIFE Credit Life of AZ	AZ	100.00
02034	American Home Assurance Co	NY	100.00
02784	AIG Hawaii Insurance Co Inc	HI	100.00
42039	American Pacific Ins Co, Inc	HI	100.00
58477	Transatlantic Holdings Inc	DE	33.86

AMB	COMPANY NAME	DOMICILE	% OWN
03126	Transatlantic Reinsurance Co	NY	100.00
03727	Putnam Reinsurance Company	NY	100.00
86500	Trans Re Zurich	Switzerland	100.00
11109	American Intern Ins Co of DE	DE	100.00
06072	American Intern Life Assur NY	NY	77.52
85197	American Intern Reins Co Ltd	Bermuda	100.00
85862	AIG Mexico Seguros Interamer	Mexico	100.00
85102	American Intern Assur Co Ltd	Hong Kong	100.00
85386	American Intern Assur Bermuda	Bermuda	100.00
85111	American Intern Undirs Overseas	Bermuda	100.00
03536	American Intern Ins Co of PR	PR	100.00
87416	Landmark Insurance Company Ltd	United Kingdom	100.00
06081	American Life Ins Co DE	DE	100.00
87980	AIG Life Companhia de Seguros	Brazil	50.00
50524	AIG Participacoes do Brasil SA	Brazil	100.00
86356	Unibanco AIG Seguros S.A.	Brazil	47.80
02349	Birmingham Fire Ins Co of PA	PA	100.00
50502	China America Holding Company	China	100.00
10587	China America Ins Co Ltd	DE	50.00
04000	Commerce and Industry Ins Co	NY	100.00
03641	American Intern Ins Co	NY	50.00
11402	American Intern Ins Co of CA	CA	100.00
12021	American Intern Ins Co of NJ	NJ	100.00
11587	Minnesota Insurance Company	MN	100.00
85727	Commerce and Industry Ins CA	Canada	100.00
06305	Delaware American Life Ins Co	DE	100.00
58390	HSB Group Inc	CT	100.00
00465	Hartford Steam Boiler I & I	CT	100.00
72388	Allen Insurance Co Ltd	Bermuda	100.00
50051	EIG, Co.		100.00
86999	HSB Engineering Ins Ltd	United Kingdom	100.00
85707	Boiler Inspection & Ins of Can	Canada	100.00
11074	Hartford Steam Boiler I & I CT	CT	100.00
02035	Insurance Co of the State PA	PA	100.00
03756	Landmark Insurance Company	CA	100.00
02351	National Union Fire Ins Co PA	PA	100.00
03535	American Intern Specialty Lns	AK	70.00
02350	Lexington Insurance Company	DE	70.00
85863	JI Accident & Fire Ins Co Ltd	Japan	50.00
10725	National Union Fire Ins of LA	LA	100.00
12244	Starr Excess Liability Ins Ltd	DE	100.00
87105	Starr Excess Liab Ins Intl Ltd	Ireland	100.00
58300	21st Century Insurance Group	CA	33.14
10614	21st Century Casualty Co	CA	100.00
03247	21st Century Insurance Co	CA	100.00
11877	21st Century Ins Co of AZ	AZ	100.00
50479	United Guaranty Corporation	NC	45.88
11344	United Guaranty Insurance Co	NC	100.00
11345	United Guaranty Mtge Ins Co	NC	100.00
11346	United Guaranty Mtge Ins Co NC	NC	100.00
04816	United Guaranty Residential NC	NC	100.00
04817	United Guaranty Residential	NC	75.00
04821	United Guaranty Comm Ins Co NC	NC	100.00
01721	United Guaranty Credit Ins Co	NC	100.00
03587	United Guaranty Mtge Indem Co	NC	100.00
50480	NHIG Holding Corporation	DE	100.00
00180	Audubon Insurance Company	LA	100.00
04121	Audubon Indemnity Company	MI	100.00
02363	New Hampshire Insurance Co	PA	100.00
02359	American Intern Pacific Ins Co	CO	100.00
02833	American Intern South Ins Co	PA	100.00
02360	Granite State Insurance Co	PA	100.00
02361	Illinois National Insurance Co	IL	100.00
00577	New Hampshire Indemnity Co	PA	100.00
03786	AIG National Ins Co Inc	NY	100.00
84311	Philippine Amer Life & Gen Ins	Philippines	99.78
06921	Pacific Union Assurance Co	CA	100.00
84310	Philippine Amer Gen Ins Co Ltd	Philippines	100.00
84309	Philam Insurance Company Inc	Philippines	100.00
58101	SunAmerica Inc	CA	100.00
07102	SunAmerica Life Ins Co	AZ	100.00
06115	AIG SunAmerica Life Assurance	AZ	100.00
09023	First SunAmerica Life Ins Co	NY	100.00

Other affiliates shown in the Corporate Structure own the rest of AIG Life Insurance Company, AIU Insurance Company, American General Property Insurance Company, American International Insurance Company, American International Life Assurance Company, American International Specialty Lines Insurance Company, Lexington Insurance Company, United Guaranty Corporation and United Guaranty Residential Insurance Company. An additional 17.84% of Transatlantic Holdings, Inc. and 29.6% of 21st Century Insurance Group is owned by other affiliates.

EXHIBIT B

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EXHIBIT C

ACE GUARANTY CORP.

Baltimore, MD

1325 Avenue of the Americas, 18th Floor, New York, NY 10019

Tel: 212-974-0100

Fax: 212-581-3268

AMB#: 10916

NAIC#: 30180

FEIN#: 52-1533088

BEST'S RATING

The company is assigned the classification of NR-1 (Insufficient Data) as A.M. Best does not have sufficient financial information required to assign a rating opinion. Refer to the Preface for a complete explanation of Best's Rating system and procedure.

FIVE YEAR RATING HISTORY

Rating as of July 22, 2003: NR-1

Date	Best's Rating	Date	Best's Rating
06/05/03	NR-1	06/22/00	NR-1
06/11/02	NR-1	07/06/99	NR-1
06/13/01	NR-1		

KEY FINANCIAL INDICATORS (\$000)

Statutory Data						
Period Ending	Direct Premiums Written	Net Premiums Written	Pretax Operating Income	Net Income	Total Admitted Assets	Policyholders' Surplus
1998	...	75,113	33,643	29,733	801,473	322,831
1999	...	53,709	62,567	41,987	791,947	295,541
2000	...	79,484	71,812	60,487	876,349	323,401
2001	1,829	87,718	58,208	44,896	948,763	334,023
2002	16,419	123,274	59,514	46,232	1,042,666	286,960

Profitability			Leverage		Liquidity	
Period Ending	Comb. Ratio	Inv. Yield (%)	Pretax ROR (%)	NA Inv Lev	NPW to PHS	Net Lev.
1998	93.5	6.2	87.8	...	0.2	167.4
1999	79.7	5.9	107.2	...	0.2	159.6
2000	46.0	6.3	124.9	...	0.2	158.6
2001	69.2	5.5	87.7	...	0.3	154.3
2002	81.2	5.0	56.7	...	0.4	138.5
5Yr	71.8	5.8	87.8

(*) Financial data was obtained from the NAIC; however, company management has not reviewed the data reflected in this company report.

ACE INA GROUP

1601 Chestnut Street, Philadelphia, PA 19103

Web: www.ace-ina.com

Tel: 215-640-1000

Fax: 215-640-5592

AMB#: 18498

KEY FINANCIAL INDICATORS (\$000)

Statutory Data						
Period Ending	Direct Premiums Written	Net Premiums Written	Pretax Operating Income	Net Income	Total Admitted Assets	Policyholders' Surplus
1998	2,709,844	1,758,515	38,433	61,179	10,657,056	1,967,459
1999	2,685,835	1,920,567	-338,954	-265,293	9,149,859	1,677,616
2000	3,096,716	1,582,425	-58,840	-53,530	7,602,955	1,382,780
2001	4,039,849	1,918,110	149,672	85,166	9,063,704	1,577,790
2002	5,486,032	2,748,349	70,645	-139,791	10,187,810	1,556,254

CORPORATE STRUCTURE

AMB	COMPANY NAME	DOMICILE	% OWN
58303	ACE Limited	Cayman Islands	
50192	ACE (Barbados) Holdings Ltd	Barbados	100.00
58336	ACE Financial Services Inc	DE	100.00
10916	ACE Guaranty Corp.	MD	100.00
12268	ACE Risk Assurance Company	MD	100.00
86361	ACE Bermuda Insurance Ltd	Bermuda	100.00
86834	ACE European Markets Reins Ltd	Ireland	100.00
86833	ACE European Markets Ins Ltd	Ireland	100.00
86156	Corp Officers & Directors Assr	Bermuda	100.00
73741	Paget Reinsurance Int'l Ltd	Bermuda	100.00
50096	ACE Prime Holdings Inc	DE	100.00
50095	ACE INA Holdings Inc	DE	80.00

AMB	COMPANY NAME	DOMICILE	% OWI
50160	INA Corporation	PA	100.00
50161	ACE INA International Holdings	DE	100.00
50162	ACE INA G.B. Holdings Ltd	DE	100.00
87275	Brandywine Reins Co (UK) Ltd	United Kingdom	100.00
73132	ACE INA Overseas Ins Co Ltd	Bermuda	100.00
50163	ACE INA Overseas Holdings Inc	DE	100.00
85979	ACE Insurance S.A.-N.V.	Belgium	99.90
84177	ACE Insurance Company Ltd	Japan	100.00
10652	ACE Insurance Company (PR)	PR	100.00
86391	ACE Insurance Limited	Australia	100.00
84399	ACE Insurance Limited (HK)	Hong Kong	100.00
86353	ACE Insurance Limited	New Zealand	100.00
84400	ACE Seguros S.A. (Columbia)	Colombia	99.70
50164	AFIA Finance Corporation	DE	100.00
86727	P.T. ACE INA Insurance	Indonesia	53.51
50165	INACAN Holdings Ltd	Canada	100.00
85760	ACE INA Insurance	Canada	100.00
50166	INA Financial Corp	DE	100.00
50167	Brandywine Holdings Corp	DE	100.00
04047	Century Indemnity Company	PA	100.00
04460	ACE American Reinsurance Co	DE	100.00
85537	Brandywine Reins Co S.A.-N.V.	Belgium	100.00
03742	Century Reinsurance Company	PA	100.00
72483	Century Intern Reins Co Ltd	Bermuda	100.00
50168	INA Holdings Corporation	DE	100.00
02257	ACE American Insurance Company	PA	100.00
02262	Pacific Employers Ins Co	PA	100.00
02261	ACE Insurance Company of Texas	TX	100.00
03510	Illinois Union Insurance Co	IL	100.00
01996	ACE Property & Casualty Ins Co	PA	100.00
02831	ACE Employers Insurance Co	PA	100.00
02109	ACE Fire Underwriters Ins Co	PA	100.00
04376	ACE Insurance Company of IL	IL	100.00
04837	ACE Insurance Company of Ohio	OH	100.00
04854	ACE Insurance Co of the Mdwest	IN	100.00
50169	ALIC Inc	TX	100.00
04659	ACE American Lloyds Ins Co	TX	100.00
02670	Atlantic Employers Ins Co	NJ	100.00
01973	INA Surplus Insurance Company	PA	100.00
04333	Bankers Standard Ins Co	PA	100.00
02353	Bankers Standard Fire & Mar Co	PA	100.00
01793	Indemnity Insurance Co of NA	PA	100.00
03368	ACE Indemnity Insurance Co	PA	100.00
03805	Allied Insurance Company	CA	100.00
02259	Insurance Co of North America	PA	100.00
86198	ACE Tempest Reins Ltd	Bermuda	100.00
50170	ACE US Holdings Inc	DE	100.00
50171	ACE USA Inc	DE	100.00
02256	Industrial Underwriters Ins Co	TX	100.00
02137	Westchester Fire Ins Co	NY	100.00
04433	Westchester Surplus Lines Ins	GA	100.00

ACE INA Group

ACE INDEMNITY INSURANCE COMPANY

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Fax: 215-640-5592

AMB#: 03368

NAIC#: 10030

FEIN#: 92-0040526

BEST'S RATING

Based on our opinion of the consolidated Financial Strength of the members of ACE American Pool, which operate under a business pooling arrangement, each pool member is assigned a Best's Rating of A (Excellent). The company is assigned the Financial Size Category of Class XII, which is the Financial Size Category of the pool. Refer to the Preface for a complete explanation of Best's Rating system and procedure.

RATING RATIONALE

For a detailed discussion of the rating rationale, refer to the report of ACE American Pool.